The strongest evidence of all that Americans are paying too much is the size of the budget surplus. Conservatively projected at \$2.9 trillion over the next 10 years, this surplus was earned by taxpayers. They are the ones who deserve to reap the benefits of their labors. The Republican tax relief package returned only a portion of that money to taxpayers, despite all that spin from this floor and the administration to the contrary.

Specifically, Mr. Speaker, our proposal returns 27 cents on each dollar of surplus over the next decade. The remainder we locked away to be used for protecting Social Security, strengthening Medicare, and paying off the national debt. Our tax relief package benefits all Americans, married couples, senior citizens, working families, the self-employed, public schools, and distressed neighborhoods.

We provide tax relief for married couples. One of the most unfair provisions in our present Tax Code requires married couples to pay more in taxes simply because they are married. Our plan eases this unfair penalty to the benefit of 42 million taxpayers.

We provide tax relief for education. Our plan helps parents and students facing educational expenses by raising the ceiling on education savings accounts and permitting their use for K through 12 costs, and changing bond rules to assist local school construction issues.

We provide tax relief for retirement. Our plan helps American workers gain access to a pension plan and enjoy greater retirement security by increasing limits to 401(k) plans and other retirement options, increasing portability of pensions, and simplifying pension rules.

We provide tax relief for medical expenses. Our plan makes health care and long-term care more affordable and accessible for all Americans. It allows a 100 percent deduction for health insurance premiums and long-term care insurance premiums, and provides an additional personal exemption for financial hardships associated with caring for elderly family members at home.

We provide tax relief for survivors. Our plan gradually eliminates the hated death tax, the Federal estate tax, a monstrous tax bite that has shut down far too many family farms, ranches and small businesses. And we provide tax relief to create jobs and growth.

Finally, our plan also promotes investment, risk-taking, and job creation. We provide pro-growth incentives to help attract business and create jobs in at-risk communities, and stimulate growth and investment by providing capital gains tax relief.

Let us compare the Republican plan with the Democrat alternative, which would have raised taxes by \$4 billion. That plan was defeated by this House 173 to 258. The minority leadership apparently does not believe American taxpayers deserve to get back at least

some of their hard-earned dollars, nor apparently does the present Clinton-Gore administration.

The President has vetoed the tax bill. He is not committed to cutting taxes, saving Social Security, strengthening Medicare and paying off the public debt. If he were, he would realize that our plan devotes \$2 of every \$3 to the tax surplus specifically for those purposes.

Finally, Mr. Speaker, our logic is clear and simple. If we fail to give a portion of the budget surplus back to where it belongs, to the hard-working American taxpayers, Washington will spend every dime of it and more. Everybody knows it. That is the way this town operates. Always has been, always will be.

On the other hand, I am always happy to cast my vote for putting more money in the hands of the people who earned it, the American taxpayer, not in the hands of Washington big spenders

LEAVE OF ABSENCE

By unanimous consent, leave of absence was granted to:

Mr. WU (at the request of Mr. GEP-HARDT) for today on account of personal reasons.

Ms. Carson (at the request of Mr. Gephardt) for today on account of official business.

SPECIAL ORDERS GRANTED

By unanimous consent, permission to address the House, following the legislative program and any special orders heretofore entered, was granted to:

(The following Members (at the request of Mr. McNulty) to revise and extend their remarks and include extraneous material:)

Ms. KAPTUR, for 5 minutes, today.

Mr. FALEOMAVAEGA, for 5 minutes, today.

Mr. PALLONE, for 5 minutes, today.

(The following Members (at the request of Mr. FOLEY) to revise and extend their remarks and include extraneous material:)

Mr. HULSHOF, for 5 minutes, September 28.

Mr. EHRLICH, for 5 minutes, today.

ADJOURNMENT

Mr. SHIMKUS. Mr. Speaker, I move that the House do now adjourn.

The motion was agreed to; accordingly (at 1 o'clock and 41 minutes p.m.), under its previous order, the House adjourned until Monday, September 27, 1999, at 12:30 p.m., for morning hour debates.

EXECUTIVE COMMUNICATIONS, ETC.

Under clause 8 of rule XII, executive communications were taken from the Speaker's table and referred as follows:

4437. A letter from the Federal Register Liaison Officer, Regulations & Legislation Division, OTS, Department of the Treasury, transmitting the Department's final rule—Management Official Interlocks [Docket No. 99–36] (RIN: 1550–AB07) received September 17, 1999, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Banking and Financial Services.

4438. A letter from the Under Secretary Rural Development, Department of Agriculture, transmitting the Department's final rule—Manufactured Housing Thermal Requirements (RIN: 0575-AC11) received August 31, 1999, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Banking and Financial Services.

4439. A letter from the Assistant General Counsel for Regulations, Department of Housing and Urban Development, transmitting the Department's final rule—Public Housing Drug Elimination Program Formula Allocation [Docket No. FR-4451-F-04] (RIN: 2577-AB95) received September 15, 1999, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Banking and Financial Services.

4440. A letter from the Acting General Counsel, National Credit Union Administration, transmitting the Administration's final rule—Conversion of Insured Credit Unions to Mutual Savings Banks—received August 17, 1999, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Banking and Financial Services.

4441. A letter from the Acting General Counsel, National Credit Union Administration, transmitting the Administration's final rule—Organization and Operations of Federal Credit Unions—received August 17, 1999, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Banking and Financial Services.

4442. A letter from the Director, Office of Management and Budget, Executive Office of the President, transmitting the OMB Cost Estimate For Pay-As-You-Go Calculations; to the Committee on the Budget.

4443. A letter from the Secretary, Department of Education, transmitting Final Regulations—William D. Ford Federal Direct Loan Program, pursuant to 20 U.S.C. 1232(f); to the Committee on Education and the Workforce.

4444. A letter from the Secretary, Health and Human Services, transmitting a consolidated report on the Community Food and Nutrition Program for Fiscal Years 1996 and 1997; to the Committee on Education and the Workforce.

4445. A letter from the Secretary, Department of Health and Human Services, transmitting the report The National Breast and Cervical Cancer Early Detection Program, 1996, pursuant to Public Law 101-354, section 2 (104 Stat. 415); to the Committee on Commerce.

4446. A letter from the Assistant General Counsel for Regulatory Law, Office of Procurement and Assistance Management, Department of Energy, transmitting the Department's final rule—DOE Authorized Subcontract for Use by DOE Management and Operating Contractors with New Independent States' Scientific Institutes through the International Science and Technology Center—received September 7, 1999, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Commerce.

4447. A letter from the Assistant General Counsel for Regulatory Law, Assistant Secretary for Environment, Safety & Health, Department of Energy, transmitting the Department's final rule—Air Monitoring Guide [DOE G 441.1-8] received August 10, 1999, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Commerce.

4448. A letter from the Assistant General Counsel for Regulatory Law, Office of Environment, Safety and Health, Department of